



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ROCK SPRINGS MUNICIPAL UTILITIES

Principal Office: P.O. BOX 26
ROCK SPRINGS, WI 53961

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ROCK SPRINGS MUNICIPAL UTILITIES**Utility Address:** P.O. BOX 26
ROCK SPRINGS, WI 53961**When was utility organized?** 1/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DEBORAH KOWALKE**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 26
ROCK SPRINGS, WI 53961**Telephone:** (608) 522 - 5070**Fax Number:** () -**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** JRFCPA@WI.RR.COM

President, chairman, or head of utility commission/board or committee:

Name: DEANNA PLOOF**Title:** CHAIRMAN**Office Address:**P.O. BOX 26
ROCK SPRINGS, WI 53961**Telephone:** (608) 522 - 5070**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:****Date of most recent audit report:** 3/24/2002**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR WALLACE W DISKE**Title:** MAINTENANCE MAN**Office Address:**
P.O. BOX 26
ROCK SPRINGS, WI 53961**Telephone:** (608) 522 - 5070**Fax Number:****E-mail Address:**

Name of utility commission/committee: ROCK SPRINGS UTILITY COMMITTEE

Names of members of utility commission/committee:

TOM KOWALKE, UTILITY COMMITTEE

DEANNA PLOOF, UTILITY COMMITTEE CHAIRMAN

JUDY WATKINS, UTILITY COMMITTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1964**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	118,882	121,841	1
Operating Expenses:			
Operation and Maintenance Expense (401)	67,950	53,734	2
Depreciation Expense (403)	27,122	27,116	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,937	17,045	5
Total Operating Expenses	112,009	97,895	
Net Operating Income	6,873	23,946	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,873	23,946	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,165	3,711	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,165	3,711	
Total Income	10,038	27,657	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	10,038	27,657	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,500	14,232	13
Amortization of Debt Discount and Expense (428)	762	814	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,592	5,867	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	18,854	20,913	
Net Income	(8,816)	6,744	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	106,885	84,471	19
Balance Transferred from Income (433)	(8,816)	6,744	20
Miscellaneous Credits to Surplus (434)	31,340	15,670	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	129,409	106,885	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	3,165	4
Total (Acct. 419):	3,165	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
2000 TAX EQUIVALENT FORGIVEN BY VILLAGE	15,670	8
1999 TAX EQUIVALENT FORGIVEN BY VILLAGE	15,670	9
Total (Acct. 434):	31,340	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	76,215	0	42,667	0	118,882	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	564				564	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	75,651	0	42,667	0	118,318	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,300,020	1,299,938	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	279,836	252,714	2
Net Utility Plant	1,020,184	1,047,224	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	53,454	52,247	7
Total Other Property and Investments	53,454	52,247	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,726	17,745	8
Temporary Cash Investments (132)	44,173	42,215	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,110	9,052	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	627	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	65,636	69,012	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,539	3,301	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,539	3,301	
Total Assets and Other Debits	1,141,813	1,171,784	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	10,233	10,233	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	129,409	106,885	23
Total Proprietary Capital	139,642	117,118	
LONG-TERM DEBT			
Bonds (221)	183,895	212,645	24
Advances from Municipality (223)	187,092	194,207	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	370,987	406,852	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,370	2,474	28
Payables to Municipality (233)	19,535	35,363	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,670	15,670	31
Interest Accrued (237)	7,632	8,330	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	45,207	61,837	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	585,977	585,977	38
Total Liabilities and Other Credits	1,141,813	1,171,784	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	839,725	460,295	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	839,725	460,295	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	105,261	174,575	0	0	9
Total Accumulated Provision	105,261	174,575	0	0	
Net Utility Plant	734,464	285,720	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	89,979	162,735			252,714	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,803	12,319			27,122	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	479	(479)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,282	11,840	0	0	27,122	13
Debits during year						14
Book cost of plant retired	0	0			0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	105,261	174,575	0	0	279,836	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MORTGAGE REVENUE BONDS	762	428	2,539	1
Total			2,539	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	10,233	1
Changes during year (explain):		2
Balance end of year	10,233	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Mortgage Revenue Bonds	09/15/1995	09/15/2005	6.00%	183,895	1
Total Bonds (Account 221):				183,895	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 STFL	03/20/1996	03/15/2016	6.75%	187,092	1
Total for Account 223				187,092	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,670	1
Accruals:		
Charged water department expense	16,195	2
Charged electric department expense		3
Charged sewer department expense	742	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,937	
Taxes paid during year:		
County, state and local taxes	15,670	6
Social Security taxes	1,120	7
PSC Remainder Assessment	147	8
Other (explain):		
NONE		9
Total payments and other debits	16,937	
Balance end of year	15,670	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1995 MORTGAGE REVENUE BONDS	3,721	12,500	13,003	3,218	2
Subtotal	3,721	12,500	13,003	3,218	
Advances from Municipality (223)					
1996 STFL	4,609	5,592	5,787	4,414	3
Subtotal	4,609	5,592	5,787	4,414	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,330	18,092	18,790	7,632	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	485,973	0	0	100,004	0	585,977	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	485,973	0	0	100,004	0	585,977	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	459,554					459,554	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION FUND	161	3
CDBG GRANT FUND	13	4
RESERVE FUND	13,974	5
LAGOON REPLACEMENT FUND	29,306	6
PUMP HOUSE ADDITION RESERVE	10,000	7
Total (Acct. 125):	53,454	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,860	9
Electric		10
Sewer (Regulated)	4,250	11
Other (specify):		
NONE		12
Total (Acct. 142):	8,110	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2001 TAX ROLL ITEMS	627	16
Total (Acct. 145):	627	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
2001 WAGES PAID BY VILLAGE	19,352	20
2001 PETTY CASH ITEMS	183	21
Total (Acct. 233):	19,535	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	839,684	0	460,295	0	1,299,979	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	97,620	0	168,655	0	266,275	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	485,973	0	100,004	0	585,977	6
Other (specify):					0	7
Average Net Rate Base	256,091	0	191,636	0	447,727	
Net Operating Income	16,428	0	(9,555)	0	6,873	8
Net Operating Income as a percent of						
Average Net Rate Base	6.41%	N/A	-4.99%	N/A	1.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	10,233	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	118,147	3
Other (Specify):		4
Total Average Proprietary Capital	128,380	
Net Income		
Net Income	(8,816)	5
Percent Return on Proprietary Capital	-6.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT OF THE ROCK SPRINGS MUNICIPAL UTILITY AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 20, 2002

JAMES R FRECHETTE, CPA

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 10, 2003

Ms. Deborah Kowalke, Clerk-Treasurer
Rock Springs Municipal Water Utility
P.O. Box 26
Rock Springs, WI 53961-0026

2001 Analytical Review DWCCA-5150-PJL

Dear Ms. Kowalke:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5150 Rock Springs.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	75,283	1
Total Sales of Water	75,283	
Other Operating Revenues		
Forfeited Discounts (470)	348	2
Other Water Revenues (474)	584	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	932	
Total Operating Revenues	76,215	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,536	5
General Operating Expenses (680-690)	5,253	6
Total Operation and Maintenance Expenses	28,789	
Other Operating Expenses		
Depreciation Expense (403)	14,803	7
Amortization Expense (404)		8
Taxes (408)	16,195	9
Total Other Operating Expenses	30,998	
Total Operating Expenses	59,787	
NET OPERATING INCOME	16,428	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	156	7,351	33,955	4
Commercial	12	508	2,388	5
Industrial				6
Total Metered Sales to General Customers (461)	168	7,859	36,343	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,491	8
Other Sales to Public Authorities (464)	5	329	1,449	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	174	8,188	75,283	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	37,491	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	37,491	
Forfeited Discounts (470):		
Customer late payment charges	348	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	348	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify):		
RECONNECTION CHARGES	20	8
Total Other Water Revenues (474)	584	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,494	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,130	3
Chemicals (630)	1,271	4
Supplies and Expenses (640)	3,607	5
Repairs of Water Plant (650)	12,034	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	23,536	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,905	8
Office Supplies and Expenses (681)	501	9
Outside Services Employed (682)	1,055	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	1,792	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,253	
Total Operation and Maintenance Expenses	28,789	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,670	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		128	2
Net property tax equivalent		15,542	
Social Security		560	3
PSC Remainder Assessment		93	4
Other (specify): NONE			5
Total tax expense		16,195	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.269480				3
County tax rate	mills		5.880597				4
Local tax rate	mills		7.143017				5
School tax rate	mills		11.163513				6
Voc. school tax rate	mills		1.899471				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.356078				10
Less: state credit	mills		1.664521				11
Net tax rate	mills		24.691557				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.143017				14
Combined School Tax Rate	mills		13.062984				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.206001				17
Total Tax Rate	mills		26.356078				18
Ratio of Local and School Tax to Total	dec.		0.766654				19
Total tax net of state credit	mills		24.691557				20
Net Local and School Tax Rate	mills		18.929889				21
Utility Plant, Jan. 1	\$	839,643	839,643				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	839,643	839,643				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	839,643	839,643				26
Assessment Ratio	dec.		0.742178				27
Assessed Value	\$	623,165	623,165				28
Net Local & School Rate	mills		18.929889				29
Tax Equiv. Computed for Current Year	\$	11,796	11,796				30
Tax Equivalent per 1994 PSC Report	\$	15,670					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,670					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,500		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	4,650	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,246		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,914		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	600		20
Total Pumping Plant	65,760	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,403		23
Total Water Treatment Plant	4,403	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,500	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	4,650	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			2,246	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			62,914	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			600	20
Total Pumping Plant	0	0	65,760	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,403	23
Total Water Treatment Plant	0	0	4,403	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	206,391		26
Transmission and Distribution Mains (343)	452,795		27
Fire Mains (344)	0		28
Services (345)	49,212		29
Meters (346)	15,924	82	30
Hydrants (348)	38,266		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	762,688	82	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	414		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,728		38
Other Tangible Property (390)	0		39
Total General Plant	2,142	0	
Total utility plant in service directly assignable	839,643	82	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	839,643	82	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			206,391 26
Transmission and Distribution Mains (343)			452,795 27
Fire Mains (344)			0 28
Services (345)			49,212 29
Meters (346)			16,006 30
Hydrants (348)			38,266 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	762,770
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			414 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,728 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,142
Total utility plant in service directly assignable	0	0	839,725
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	839,725

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			952	952	1
February			866	866	2
March			1,038	1,038	3
April			1,036	1,036	4
May			1,130	1,130	5
June			1,020	1,020	6
July			1,200	1,200	7
August			935	935	8
September			973	973	9
October			1,105	1,105	10
November			864	864	11
December			949	949	12
Total annual pumpage	0	0	12,068	12,068	
Less: Water sold				8,188	13
Volume pumped but not sold				3,880	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				434	16
Volume related to equipment/system malfunction				686	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,120	19
Volume pumped but unaccounted for				2,760	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				178	23
Date of maximum: 10/3/2001					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9	26
Date of minimum: 4/28/2001					27
Total KWH used for pumping for the year				12,716	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	300	8	320,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1			1
Location	WELL #1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE & BOWLER			5
Year Installed	1995			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	175			8
Pump Motor or Standby Engine Mfr	US MOTORS			9
Year Installed	1995			10
Type	ELECTRIC			11
Horsepower	15			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1995		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	125		10
Total capacity in gallons (actual)	127,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	GRAVITY		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.1000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	0	0	0	0	0
M	D	6.000	9,136	0	0	0	9,136
M	D	8.000	6,606	0	0	0	6,606
M	D	10.000	1,074	0	0	0	1,074
Total Within Municipality			16,816	0	0	0	16,816
Total Utility			16,816	0	0	0	16,816

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	135	0	0	0	135		1
M	1.000	22	0	0	0	22		2
M	2.000	2	0	0	0	2		3
Total Utility		159	0	0	0	159	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	166	1	0	0	167	16	1
2.000	3	0	0	0	3	0	2
Total:	169	1	0	0	170	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	148	11	0	4	3	1	167	1
2.000	0	1	0	2	0	0	3	2
Total:	148	12	0	6	3	1	170	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	29				29	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

NONE

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	42,275	1
Total Sewage Operating Revenues	42,275	
Other Operating Revenues		
Forfeited Discounts (631)	392	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	392	
Total Operating Revenues	42,667	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	13,221	8
Maintenance Expenses (831-834)	19,846	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	6,094	11
Total Operation and Maintenance Expenses	39,161	
Other Operating Expenses		
Depreciation Expense (403)	12,319	12
Amortization Expense (404)		13
Taxes (408)	742	14
Total Other Operating Expenses	13,061	
Total Operating Expenses	52,222	
NET OPERATING INCOME	(9,555)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	52	273	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	1	52	273	
Measured Service to General Customers (622)				
Residential Revenues	150	7,299	37,675	5
Commercial Revenues	12	508	2,792	6
Industrial Revenues				7
Revenues from Public Authorities	5	329	1,535	8
Total Measured Service to General Customers (622)	167	8,136	42,002	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	168	8,188	42,275	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	392	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	392	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	5,494	1
Power and Fuel for Pumping (821)	2,787	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	4,940	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	13,221	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	13,035	11
Maintenance of Collection System Pumping Equipment (832)	490	12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,806	13
Maintenance of General Plant Structures and Equipment (834)	2,515	14
Total Maintenance Expenses	19,846	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,830	19
Office Supplies and Expenses (851)	579	20
Outside Services Employed (852)	920	21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)	1,792	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	973	25
Rents (857)		26
Total Administrative and General Expenses	6,094	
Total Operation and Maintenance Expenses	39,161	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		560	1
Local and School Tax Equivalent on Meters Charged by Water Department		128	2
PSC Remainder Assessment		54	3
Other (specify): NONE			4
Total tax expense		742	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	36,582		6
Collecting Mains and Accessories (313)	180,175		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	2,770		9
Other Collecting System Equipment (316)	0		10
Total Collection System	219,527	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	73,187		12
Receiving Wells (322)	9,186		13
Electric Pumping Equipment (323)	27,479		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	109,852	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	5,446		17
Structures and Improvements (331)	53,165		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	63,414		26
Outfall Sewer Pipes (340)	7,598		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			36,582	6
Collecting Mains and Accessories (313)			180,175	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			2,770	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	219,527	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			73,187	12
Receiving Wells (322)			9,186	13
Electric Pumping Equipment (323)			27,479	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	109,852	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			5,446	17
Structures and Improvements (331)			53,165	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			63,414	26
Outfall Sewer Pipes (340)			7,598	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	129,623	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	1,293		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	1,293	0	
Total utility plant in service directly assignable	460,295	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	460,295	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	129,623	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			1,293	33
Other General Equipment (379)			0	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	1,293	
Total utility plant in service directly assignable	0	0	460,295	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	460,295	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	145	0	0	0	145		1
Sewer	6.000	17	0	0	0	17		2
Total Utility		162	0	0	0	162	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet				End of Year (f)	
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)		
8.000	19,599	0	0	0	19,599	1
Total Utility	19,599	0	0	0	19,599	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

A/C 831 MAINT OF SEWAGE COLL SYSTEM

THE UTILITY SPENT APPROXIMATELY \$9,000 MORE IN 2001 THAN 2000. THE MAJORITY WAS FOR SEWER MAIN CLEANING.

A/C 833 MAINT OF TREATMENT & DISPOSAL PLANT EQUIPMENT

THE AMOUNT FOR 2001 WAS DUE TO A MAJOR REPAIR OF TREATMENT PLANT EQUIPMENT OF \$3,670.

A/C834 MAINT OF GENERAL PLANT STRUCTURES

THIS AMOUNT IN 2001 REPRESENTS REPAIR OF DOORS AND FURNACE. NONE IN 2000.
